

and shall inform the proper authorities of the place to which the property is removed of the fact of such removal.

1841, ch. 23, sec. 27. 1874, ch. 483, sec. 22.

161. The said Court shall direct their clerk to enter and record in a book or books, to be provided for the purpose, an accurate and fair account of all property of every sort within the City of Baltimore, subject to taxation, and the valuation and assessment thereof, and an alphabetical list of the owners thereof, properly arranged, according to the several wards of the City of Baltimore and a correct description and location of the said property so valued and assessed. Any owner of property shall at all times be permitted to inspect the record of his own property contained in said book.

O'Neal v. Virginia & Md. Bridge Co., 18 Md. 24. *Tasker v. Garrett Co.*, 82 Md. 154.

1844, ch. 236, sec. 19. 1874, ch. 483, sec. 23.

162. The Clerk of said Court shall transmit to the State Comptroller annually, within thirty days after the annual levy of taxes for the State, a return of the assessments of property in the City of Baltimore, showing the amount thereof; and for neglecting or refusing to perform this duty the clerk so neglecting or refusing shall be subject to presentment, and upon conviction thereof, in the Criminal Court of Baltimore City, to a penalty of one hundred dollars, for the use of the State.

1844, ch. 236, sec. 20. 1874, ch. 483, sec. 24.

163. The State's Attorney of the City of Baltimore shall give information of such neglect or refusal to discharge the duties prescribed in the preceding section to the Grand Jury of the city, upon being advised thereof by the State Comptroller.

164. Vacant.

1900, ch. 347. 1914, ch. 532.

164A. The Appeal Tax Court of Baltimore City shall have the power at any time to value and assess all personal property and to revise such valuations and assessments, and to value and assess and to revise all valuations and assessments of real property in said city, and to lower or increase said assessment of real or personal property, and to take steps for the discovery and assessment of all unassessed property of every kind. And it shall be the duty of said Court, at least once in every five years, to carefully make such general revision of all of the assessable property in said city. Whenever said Court shall propose to alter or change any assessment, or make any new assessment, they shall, before such assessment is made, give at least ten days' notice thereof, in writing, served upon the owner of the property to be assessed or re-assessed, or upon the person in possession of the property to be assessed, or in whose custody the same may be, or, if it be land and no one be in apparent occupancy